This index includes all the material published in *Practical Tax Strategies*, Volume 67, July 2001-December 2001.

ACCOUNTING

Amortization of noncompete covenant connected with stock redemption, 67 PTS 117, Aug01

Business buyer must capitalize assumed liability, 67 PTS 178, Sep01

Capitalize salaries but not overhead for contract acquisition, 67 PTS 48, Jul01

Closing facility does not trigger loss deduction, 67 PTS 362, Dec01

Commissions paid to external agents currently deductible, 67 PTS 49, Jul01

Court requires corporation to capitalize several expenditures, 67 PTS 307, Nov01

Deemed-sale election can lock-in capital gain treatment, *by James R. Hamill*, 67 PTS 4, Jul01

Dentist's camera did not qualify for disabled access credit, 67 PTS 180, Sep01

Election lets taxpayers avoid mid-quarter convention for depreciation, 67 PTS 362, Dec01

Full prepaid annual fees were income in the year billed, 67 PTS 306, Nov01

Guidance on adopting and changing accounting periods, 67 PTS 115, Aug01

IRS could require taxpayer to change accounting method, 67 PTS 366, Dec01

Overpayments not income in year of receipt, 67 PTS 114, Aug01

Payment under noncompetition agreement was disguised dividend, 67 PTS 363, Dec01

Single sale generates multiple types of capital gains, *by Joe Walsh*, 67 PTS 14, Jul01

Some shoe design costs can qualify as research expenditures, 67 PTS 118, Aug01

Specific rules apply for opting out of MACRS, 67 PTS 364, Dec01

Substantiation can be crucial for exception to passive loss rules, 67 PTS 119, Aug01

Unearth 'farmer' status and harvest beneficial tax treatment, *by Ted D. Englebrecht and Amie Moore*, 67 PTS 166, Sep01

Upfront cash payments are taxable income upfront, 67 PTS 179, Sep01

COMPENSATION

Backpay award creates current FICA tax liability, 67 PTS 54, Jul01

Beware of AMT on incentive stock options, *by Lisa M. Kaplan*, 67 PTS 260, Nov01

Big compensation was reasonable under independent-investor test, 67 PTS 249, Oct01

Employer's deduction can exceed income to employee for jet use, 67 PTS 127, Aug01

Formula-based compensation included disguised dividend, 67 PTS 126, Aug01

IRS revises per-diem rates for travel reimbursements, 67 PTS 315, Nov01

Mass transit commuting exclusion has mass appeal, *by Theresa A. Cardello*, 67 PTS 349, Dec01

Pack tax deductions into employee relocation programs, *by Michael S. Melbinger and Deborah Borst Hoetger*, 67 PTS 10, Jul01

Payment from former employer was FICA-taxable severance, 67 PTS 314, Nov01

Shareholder-employees' compensation included disguised dividends, 67 PTS 54, Jul01

Tax break for certain leave-based donations, 67 PTS 321, Dec01

CORPORATIONS

Advance may be loan even without formal documents, 67 PTS 65, Aug01

Business owner not liable for payroll tax penalty, 67 PTS 380, Dec01

Consolidated return election offers tax advantages—with complexity, *by James C. Warner and Anjanette T. Frias*, 67 PTS 148, Sep01

Dividend alternatives free up more cash for company owners, *by Rolf Auster*, 67 PTS 353, Dec01

IRS treats multi-step acquisition as a single merger, 67 PTS 381, Dec01

Personal liability on transferred debt did not prevent gain recognition, 67 PTS 62, Jul01

Tax-free reorganization despite post-acquisition asset sale, 67 PTS 62, Jul01

Trio of rulings foster tax-free triangular reorganizations, *by Mark R. Martin and James E. Tierney*, 67 PTS 290, Nov01

Use audit guide to structure advances as tax-free loans, *by Karyn Bybee Friske and Darlene Pulliam Smith*, 67 PTS 156, Sep01

ESTATE PLANNING

Contingent annuity interest did not reduce taxable GRAT transfer, 67 PTS 56, Jul01

Deduction offsets 'double tax' on inherited income, *by Craig J. Langstraat and Amber M. Cagle*, 67 PTS 86, Aug01

Disclaim clearly, 67 PTS 1, Jul01

Estate planning remains crucial despite estate tax 'repeal,' *by David Weiss*, 67 PTS 68, Aug01

Estate tax on lottery winnings, 67 PTS 65, Aug01

Estate tax repeal does not end the need to plan, *by Consuelo Kertz*, 67 PTS 136, Sep01

Final regs. on estate tax return filing extensions, 67 PTS 129, Sep01

FLP gift gets 40% discount, 67 PTS 257, Nov01

Gifts given under power of attorney included in estate, 67 PTS 241, Oct01

Gifts made under power of attorney were void, 67 PTS 122, Aug01

Limited partnership valuation discounts upheld, 67 PTS 129, Sep01

Marital deduction reduced by spouse's contribution to trust for children, 67 PTS 191, Sep01

No extra annual exclusions for reciprocal gifts, 67 PTS 120, Aug01

No swing vote premium on minority interest in family business, *by Peter J. Walsh*, 67 PTS 324, Dec01

Post-death certainties do not count in valuing estate, 67 PTS 240, Oct01

Purported oral options did not reduce property values, 67 PTS 241, Oct01

Redemption agreement did not reduce taxable value, 67 PTS 190, Sep01

Settlement of nondeductible bequest got deduction, 67 PTS 303, Nov01

Spousal interests in GRATS not exempt from gift tax, 67 PTS 376, Dec01

Stock owned outright and in marital trust aggregated, 67 PTS 56, Jul01

Structure generation-skipping gifts for tax savings, *by Martin A. Goldberg*, 67 PTS 196, Oct01

Transfer in exchange for self-canceling installment note was part gift, 67 PTS 121, Aug01

Undo unneeded QTIP election, 67 PTS 1, Jul01

Use of property after making gift kept it in estate, 67 PTS 306, Nov01

Valuation discount for tax on built-in capital gain, 67 PTS 375, Dec01

PERSONAL

Attorney's contingent fee included in client's income, 67 PTS 311, Nov01

College funding tool offers estate planning advantage, *by Joseph R. Pozzuolo and Lisa M. Kaplan*, 67 PTS 340, Dec01

DNA storage not a medical expense, 67 PTS 257, Nov01

Drive up tax benefits for a variety of travel costs, *by Sharon Burnett and Darlene Pulliam Smith*, 67 PTS 328, Dec01

Educational incentives can be coordinated for greater tax savings, *by Mark E. Reid and Philip J. Harmelink*, 67 PTS 272, Nov01

Find the right place for REITS in an investment portfolio, *by Richard B. Toolson*, 67 PTS 92, Aug01

Fresh alternative to mutual funds offers tax benefit, *by A. Seddik Meziani and James G.S. Yang*, 67 PTS 100, Aug100

Gambler loses out on tax treatment for losses, 67 PTS 186, Sep01

Interest paid to attorney is not client's income, 67 PTS 1, Jul01

More deduction per mile, 67 PTS 321, Dec01

New law offers tax relief for individuals—but only temporarily, *by Robert E. Ward*, 67 PTS 30, Jul01

New law expands tax breaks for paying education costs, *by G.E. Whittenburg, Radie G. Bunn, and Carol F. Venable*, 67 PTS 79, Aug01

No exclusion for deemed home sale, 67 PTS 321, Dec01

No gain on guarantor's transfer of pledged stock, 67 PTS 311, Nov01

Regs. clarify tax on divorce-related stock redemption, 67 PTS 254, Oct01

Regs. clarify tax on stock redemptions incident to divorce, *by Timothy R. Koski*, 67 PTS 282, Nov01

Rental deductions are more restrictive at home, 67 PTS 184, Sep01

Renting home office to employer can reduce deductions, 67 PTS 184, Sep01

Risks and rewards of tax shelter investments, *by Stephen Harrington, John J. Connors, and Ken Milani*, 67 PTS 218, Oct01

Tax Court still finds advances not loans, 67 PTS 257, Nov01

Trust's advisory fees subject to 2%-of-AGI deduction floor, 67 PTS 310, Nov01

PRACTICING BEFORE THE IRS

Accountant's documents not covered by privilege, 67 PTS 358, Dec01

Burden of proof did not shift under Section 7491, 67 PTS 175, Sep01

Court analyzes whether remittance is a payment or deposit, 67 PTS 300, Nov01

Court explains assessment procedures, 67 PTS 299, Nov01

Deficiency notice timely and negligence penalty upheld, 67 PTS 174, Sep01

Deficiency notice valid even though date omitted, 67 PTS 44, Jul01

District court let bankruptcy court decide who gets funds, 67 PTS 112, Aug 01

Due process hearing extended collection period, 67 PTS 359, Dec01

Equitable tolling of limitations period available only after RRA '98, 67 PTS 45, Jul01

Financial difficulties may be reasonable cause, 67 PTS 109, Aug01

Individual partners must be assessed for limitations period to run, 67 PTS 246, Oct01

Interest is refunded until due date not credit date, 67 PTS 244, Oct01

IRS was wrong, but no attorney's fees awarded, 67 PTS 299, Nov01

Liens and levies are separate collection actions, 67 PTS 245, Oct01

Mailbox rule exception was not met, 67 PTS 302, Nov01

Requiring Social Security number for exemption is constitutional, 67 PTS 110, Aug01

Right to setoff trumps right to exempt property, 67 PTS 244, Oct01

Service provided sufficient detail to make deficiency notice valid, 67 PTS 176, Sep01

Special agents' good faith interpretation of law precludes damages, 67 PTS 44, Jul01

Surviving corporation subject to transferee liability for tax debt, 67 PTS 359, Dec01

Tax Court correct forum for income tax levy appeal, 67 PTS 360, Dec01

Tax Court rejects de minimis expensing rule, 67 PTS 110, Aug01

Taxpayer not prevailing party so no litigation costs awarded, 67 PTS 174, Sep01

Untimely suit prevents payment vs. deposit determination, 67 PTS 46, Jul01

PROCEDURE

Alternative dispute resolution can beat litigation, *by Richard S. Mark, Ronnie Desbrow, and John C. Miller*, 67 PTS 227, Oct01

Assessment in single-member LLC's name is valid against owner, 67 PTS 182, Sep01

Extensions due to terrorist attacks, 67 PTS 193, Oct01

Gaming activities can land a tax bill for tax-exempts, *by Larry R. Garrison*, 67 PTS 23, Jul01

Interest rates remain unchanged, 67 PTS 193, Oct01

IRS memo explains requirements for offer in compromise, 67 PTS 182, Sep01

Redesignate overestimated payments, 67 PTS 321, Dec01

Repayment of prior income reduces AMT, 67 PTS 129, Sep01

Tax Court properly applied equitable recoupment doctrine, 67 PTS 318, Nov01

QUALIFIED PLANS

Cross-testing final regs. validate new comparability plans, *by Michael S. Melbinger*, 67 PTS 132, Sep01

EGTRRA plan amendments, 67 PTS 65, Aug01

Excess pension plan assets can be put to various uses, *by Michael S. Melbinger and Jean M. Hahn*, 67 PTS 204, Oct01

Guidance on changes to qualified plan benefits limitations, 67 PTS 368, Dec01

Guidance on effective dates for retirement plan rules, 67 PTS 248, Oct01

'GUST' opinion letters issued, 67 PTS 257, Nov01

Negative elections spur positive retirement plan participation, *by Steven J. Arsenault*, 67 PTS 73, Aug01

New law significantly alters retirement plan landscape, *by Barry Salkin*, 67 PTS 36, Jul01

Plan determination letters, 67 PTS 65, Aug01

Proposed regulations on catch-up contributions, 67 PTS 370, Dec01

Purchase of subsidiary resulted in plan disqualification, 67 PTS 251, Oct01

Sample plan amendments for EGTRRA changes, 67 PTS 193, Oct01

S CORPORATIONS

Income distributed to owner was compensation, 67 PTS 373, Dec01

Self-charged fees cannot offset passive income, 67 PTS 50, Jul01

Shareholder's participation interest in loan to S corporation was guarantee, 67 PTS 51, Jul01

Take steps to maximize shareholder basis in S corporations, *by Lorence L. Bravenec and Edward L. Bravenec*, 67 PTS 210, Oct01

AUTHOR INDEX

Steven J. Arsenault 73
Rolf Auster 353
Edward L. Bravenec 210
Lorence L. Bravenec 210
Radie G. Bunn 79
Sharon Burnett 328
Amber M. Cagle 86
Theresa A. Cardello 349
John J. Connors 218
Ronnie Desbrow 227
Ted D. Englebrecht 166
Anjanette T. Frias 148
Karyn Bybee Friske 156
Larry R. Garrison 23
Martin A. Goldberg 196
Jean M. Hahn 204
James R. Hamill 4
Philip J. Harmelink 272
Stephen Harrington 218
Deborah Borst Hoetger 10
Lisa M. Kaplan 260, 340
Consuelo Kertz 136
Timothy R. Koski 282
Craig J. Langstraat 86
Richard S. Mark 227
Mark R. Martin 290
Michael S. Melbinger 10, 132, 204
A. Seddik Meziani 100
Ken Milani 218
John C. Miller 227
Amie Moore 166
Joseph R. Pozzuolo 340
Mark E. Reid 272
Barry Salkin 36
Darlene Pulliam Smith 156, 328
James E. Tierney 290
Richard B. Toolson 92
Carol F. Venable 79
Joe Walsh 14
Peter J. Walsh 324
Robert E. Ward 30
James C. Warner 148
David Weiss 68
G.E. Whittenburg 79
James G.S. Yang 100